

## Article - Local Government

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§21-625.

(a) Except as otherwise provided in this subtitle, the City of Takoma Park may impose an ad valorem tax on all property assessed for tax purposes in the city at a rate required to produce the amount needed to pay for:

(1) maintenance of stormwater management systems in the city that were maintained by the Commission before July 1, 1990, and systems established by the city on or after July 1, 1990;

(2) the principal and interest that becomes due and owing to:

(i) the bondholders during the following year and the proportionate part of the principal of all outstanding sinking fund bonds, as determined by the table of redemption of bonds for bonds issued by or on behalf of the city on or after July 1, 1990, for stormwater management under this subtitle; and

(ii) Prince George's County with respect to the repayment of any loan made by the county to the City of Takoma Park under § 21-612(b) of this subtitle; and

(3) the cost of stormwater management activities and practices in the city, as approved in the city's annual stormwater management budget and appropriations resolution for the following fiscal year.

(b) In lieu of the ad valorem taxes authorized by subsection (a) of this section, the City of Takoma Park may adopt a stormwater management utility fee system or user charges to pay the costs of stormwater management activities and projects based on factors such as land use, amount of runoff, conservation, and environmental and other considerations.

(c) (1) Except as provided in paragraph (2) of this subsection, the taxes authorized by this section shall be imposed and collected in the same manner, have the same priority, bear the same interest, and be treated in all respects as other taxes imposed by the City of Takoma Park.

(2) (i) Notwithstanding any provision of the charter, laws, or ordinances of the City of Takoma Park, the taxes may not be subject to a limitation on the tax rate or tax revenues of the city.

(ii) The tax revenues, user charges, and utility fees shall be deposited and maintained in a separate stormwater management fund established under § 21-628 of this subtitle.

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